



Ohio Revised Code

Section 4301.433 Out-of state wine bottlers to furnish invoices.

Effective: October 11, 2002

Legislation: House Bill 371 - 124th General Assembly

In order to assist with the collection of the tax levied under section 4301.43 of the Revised Code, a supplier of wine that is bottled outside this state and that is shipped into and intended for sale within this state shall furnish to the tax commissioner two copies of the invoice for each shipment of that wine into this state. The supplier may furnish the invoice information electronically in a format prescribed by the tax commissioner. All such invoices and invoice information shall be open to public inspection during regular business hours.
